In re: In re: Kuroda et al. Serial No.: To Be Assigned Filed: Concurrently Herewith

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In the Specification:

Please add the following new paragraph following the title "Magnetostrictive Torque Sensor Shaft and Method for Manufacturing Same" on line 5 of page 1:

Related Application

This application claims priority under 35 U.S.C. § 371 from PCT Application No. PCT/JP03/005166, filed in Japanese on April 23, 2003, which claims the benefit of Japanese Patent Application Serial No. 2002-194391 filed on July 3, 2002, the disclosures and contents of which are incorporated by reference herein in their entireties.

Please add the following paragraphs at Page 11, line 8:

The terminology used in the description of the invention herein is for the purpose of describing particular embodiments only and is not intended to be limiting of the invention. As used in the description of the invention and the appended claims, the singular forms "a", "an" and "the" are intended to include the plural forms as well, unless the context clearly indicates otherwise.

Unless otherwise defined, all technical and scientific terms used herein have the same meaning as commonly understood by one of ordinary skill in the art to which this invention belongs.